

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of February 28, 2015



Department of Finance
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 8 (as of February 28, 2015).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of February 28, 2015, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **un-audited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

Table of Contents	<u>Page #</u>
General Fund Summary	3
Schedule 1 - General Fund Revenue Status Report	4
Schedule 2 - General Fund Expenditure Status Report	5
Schedule 2a - Citywide Program Expenditure Status Report	7
Schedule 2b - Council Districts Expenditure Status Report	8
Schedule 3 - Other Budgeted Funds Revenue Status Report	9
Schedule 4 - Other Budgeted Funds Expenditure Status Report	11

General Fund Summary (67% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
Revenue							
Property Taxes	\$ 445,428,691	\$ 445,428,691	\$ 253,549,305	56.9%	\$ 275,962,441	\$ (22,413,136)	-8.1%
Sales Taxes	257,106,087	257,106,087	131,660,408	51.2%	123,283,774	8,376,634	6.8%
Transient Occupancy Taxes	92,332,290	92,332,290	55,342,953	59.9%	51,254,166	4,088,787	8.0%
Property Transfer Taxes	9,176,035	9,176,035	4,124,476	44.9%	4,339,407	(214,931)	-5.0%
Licenses & Permits	24,459,857	24,459,857	16,200,513	66.2%	17,144,814	(944,301)	-5.5%
Fines & Forfeitures	28,929,178	28,929,178	17,475,693	60.4%	17,136,845	338,848	2.0%
Interest & Dividends	1,414,251	1,414,251	36,356	2.6%	43,895	(7,539)	-17.2%
Franchises	72,043,949	72,043,949	43,483,823	60.4%	36,369,481	7,114,342	19.6%
Rents & Concessions	45,911,742	45,911,742	31,865,761	69.4%	28,844,781	3,020,980	10.5%
Revenues from Other Agencies	9,494,782	9,869,782	7,293,346	73.9%	5,896,587	1,396,759	23.7%
Charges for Current Services	120,671,341	118,405,686	70,447,478	59.5%	44,736,709	25,710,769	57.5%
Other Revenue	4,449,046	4,399,046	3,164,180	71.9%	3,704,641	(540,461)	-14.6%
Transfers	77,133,211	79,073,866	18,108,081	22.9%	39,737,101	(21,629,020)	-54.4%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,188,550,460	\$ 652,752,373	54.9%	\$ 648,454,642	\$ 4,297,731	0.7%
Adjustment for Comparison ¹					42,018,659		
					\$ 690,473,301		
Expenditures							
Personnel Services	\$ 493,402,034	\$ 496,596,503	\$ 332,293,518	66.9%	\$ 319,542,683	\$ 12,750,835	4.0%
Total PE	493,402,034	496,596,503	332,293,518	66.9%	319,542,683	12,750,835	4.0%
Fringe Benefits	339,899,132	339,899,132	226,008,838	66.5%	222,821,721	3,187,117	1.4%
Supplies	27,035,505	25,890,799	18,648,506	72.0%	17,276,401	1,372,105	7.9%
Contracts	173,706,365	172,704,879	93,702,307	54.3%	105,356,264	(11,653,957)	-11.1%
Information Technology	25,922,400	27,509,755	13,299,670	48.3%	12,618,764	680,906	5.4%
Energy & Utilities	40,471,533	40,469,409	23,306,245	57.6%	22,994,995	311,250	1.4%
Capital Expenditure	3,355,837	1,499,996	414,965	27.7%	674,163	(259,198)	-38.4%
Debt	4,087,184	4,087,184	1,015,551	24.8%	2,221,456	(1,205,905)	-54.3%
Other Expenditures	5,381,576	5,366,710	2,987,477	55.7%	3,128,254	(140,777)	-4.5%
Transfers	89,160,870	88,398,069	63,302,015	71.6%	37,097,173	26,204,842	70.6%
Total NPE	709,020,402	705,825,933	442,685,574	62.7%	424,189,191	18,496,383	4.4%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,202,422,436	\$ 774,979,092	64.5%	\$ 743,731,874	\$ 31,247,218	4.2%
Adjustment for Comparison ¹					42,060,039		
					\$ 785,791,913		
General Fund Encumbrances			56,910,585		52,306,464	4,604,121	
Net Impact	\$ (13,871,976)	\$ (13,871,976)	\$ (179,137,304)		\$ (147,583,696)	\$ (31,553,608)	

¹Adjustment made for comparison reflects those programs that have moved out of the general fund for FY2015

General Fund Revenue Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 253,549,305	\$ 445,428,691	56.9%	\$ 275,962,441	\$ (22,413,136)	-8.1%
Sales Taxes	131,660,408	257,106,087	51.2%	123,283,774	8,376,634	6.8%
Transient Occupancy Taxes	55,342,953	92,332,290	59.9%	51,254,166	4,088,787	8.0%
Property Transfer Taxes	4,124,476	9,176,035	44.9%	4,339,407	(214,931)	-5.0%
Licenses & Permits¹						
Business Taxes	5,100,457	7,477,368	68.2%	5,053,188	47,269	0.9%
Rental Unit Taxes	4,525,936	7,271,794	62.2%	5,005,912	(479,976)	-9.6%
Alarm Permit Fees	1,891,656	2,876,016	65.8%	1,932,433	(40,777)	-2.1%
Application Fees	1,749,820	2,310,000	75.7%	1,662,754	87,066	5.2%
Other Licenses & Permits	2,932,644	4,524,679	64.8%	3,490,527	(557,883)	-16.0%
Total Licenses & Permits	16,200,513	24,459,857	66.2%	17,144,814	(944,301)	-5.5%
Fines & Forfeitures						
Parking Citations	11,859,330	19,723,478	60.1%	11,755,270	104,060	0.9%
Municipal Court	3,235,842	6,157,700	52.5%	3,427,027	(191,185)	-5.6%
Other Fines & Forfeitures	2,380,521	3,048,000	78.1%	1,954,548	425,973	21.8%
Total Fines & Forfeitures	17,475,693	28,929,178	60.4%	17,136,845	338,848	2.0%
Interest & Dividends	36,356	1,414,251	2.6%	43,895	(7,539)	-17.2%
Franchises						
SDG&E	25,252,208	40,014,617	63.1%	20,440,679	4,811,529	23.5%
CATV	9,469,907	18,093,332	52.3%	7,146,848	2,323,059	32.5%
Refuse Collection	5,190,561	9,500,000	54.6%	5,404,847	(214,286)	-4.0%
Other Franchises	3,571,147	4,436,000	80.5%	3,377,107	194,040	5.7%
Total Franchises	43,483,823	72,043,949	60.4%	36,369,481	7,114,342	19.6%
Rents & Concessions						
Mission Bay	17,706,226	30,045,411	58.9%	17,962,565	(256,339)	-1.4%
Pueblo Lands	3,765,787	4,866,395	77.4%	3,607,681	158,106	4.4%
Other Rents and Concessions	10,393,748	10,999,936	94.5%	7,274,535	3,119,213	42.9%
Total Rents & Concessions	31,865,761	45,911,742	69.4%	28,844,781	3,020,980	10.5%
Revenue from Other Agencies	7,293,346	9,869,782	73.9%	5,896,587	1,396,759	23.7%
Charges for Current Services²	70,447,478	118,405,686	59.5%	44,736,709	25,710,769	57.5%
Other Revenue	3,164,180	4,399,046	71.9%	3,704,641	(540,461)	-14.6%
Transfers	18,108,081	79,073,866	22.9%	39,737,101	(21,629,020)	-54.4%
Total General Fund Revenue	\$ 652,752,373	\$ 1,188,550,460	54.9%	\$ 648,454,642	\$ 4,297,731	0.7%
Adjustment for Comparison^{1,2}				42,018,659		
				\$ 690,473,301		

¹ In FY2015, parking meter revenue is reported in a special fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

² In FY2015, charges for current services of Engineering and Capital Projects is reported in an internal service fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

General Fund Expenditure Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Mayor						
Office of the Mayor	\$ 2,667,180	\$ 4,277,207	62.4%	\$ 2,092,990	\$ 574,190	27.4%
Performance & Analytics	798,428	1,437,206	55.6%	92,556	705,872	100.0%
Chief Operating Officer						
Office of Chief Operating Officer	610,894	973,312	62.8%	612,454	(1,560)	-0.3%
Communications	549,534	3,444,543	16.0%	384,586	164,948	42.9%
Public Safety						
Fire-Rescue	148,465,541	218,684,551	67.9%	145,226,169	3,239,372	2.2%
Police	277,440,027	419,512,764	66.1%	278,682,816	(1,242,789)	-0.4%
Office of Homeland Security	1,355,827	2,076,755	65.3%	1,171,012	184,815	15.8%
Office of the Chief Financial Officer						
City Comptroller	7,180,098	10,904,280	65.8%	7,016,428	163,670	2.3%
City Treasurer ³	8,916,786	15,615,696	57.1%	8,289,881	626,905	7.6%
Citywide Program Expenditures	56,913,007	86,219,071	66.0%	53,488,884	3,424,123	6.4%
Debt Management	1,648,404	2,521,214	65.4%	1,485,225	163,179	11.0%
Financial Management	2,606,982	4,233,395	61.6%	2,473,672	133,310	5.4%
Office of the Chief Financial Officer	329,771	566,161	58.2%	501,858	(172,087)	-34.3%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	703,949	1,119,966	62.9%	728,063	(24,114)	-3.3%
Infrastructure & Public Works⁴						
Environmental Services	21,773,183	35,265,239	61.7%	23,263,985	(1,490,802)	-6.4%
Public Utilities	1,454,688	2,005,200	72.5%	1,502,481	(47,793)	-3.2%
Public Works	756,962	1,662,754	45.5%	275,348	481,614	174.9%
Public Works - Contracting	1,282,055	2,132,792	60.1%	1,403,586	(121,531)	-8.7%
Public Works - General Services	11,513,611	17,781,913	64.7%	9,688,384	1,825,227	18.8%
Transportation & Storm Water	60,561,862	103,284,582	58.6%	49,701,018	10,860,844	21.9%
Internal Operations						
Internal Operations ¹	263,018	388,217	67.8%	-	263,018	100.0%
Department of Information Technology	46,767	500,000	9.4%	1,364,561	(1,317,794)	-96.6%
Human Resources	2,053,088	3,129,024	65.6%	1,967,917	85,171	4.3%
Purchasing & Contracting	3,393,548	6,291,735	53.9%	2,422,042	971,506	40.1%
Real Estate Assets	2,696,277	4,769,197	56.5%	2,776,206	(79,929)	-2.9%

Continued on Next Page

Schedule 2 (cont.)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Neighborhood Services						
Neighborhood Services ¹	514,296	970,898	53.0%	-	514,296	100.0%
Development Services	4,285,495	7,011,989	61.1%	8,337,740	(4,052,245)	-48.6%
Planning ¹	4,786,743	9,325,617	51.3%	-	4,786,743	100.0%
Total City Planning and Development²	9,586,534	17,308,504	55.4%	8,337,740	1,248,794	15.0%
Economic Development	7,266,559	14,248,718	51.0%	6,247,708	1,018,851	16.3%
Library	30,012,616	45,676,467	65.7%	27,035,335	2,977,281	11.0%
Park & Recreation	63,328,250	98,168,468	64.5%	58,458,030	4,870,220	8.3%
Non-Mayoral						
City Attorney	29,986,904	46,025,055	65.2%	29,295,363	691,541	2.4%
City Auditor	1,965,234	3,637,202	54.0%	2,122,221	(156,987)	-7.4%
City Clerk	3,312,468	5,341,813	62.0%	3,055,418	257,050	8.4%
Council Administration	1,169,531	2,122,912	55.1%	1,084,576	84,955	7.8%
City Council - District 1	588,378	1,071,844	54.9%	597,456	(9,078)	-1.5%
City Council - District 2	861,779	1,367,405	63.0%	556,040	305,739	55.0%
City Council - District 3	764,897	1,486,922	51.4%	494,579	270,318	54.7%
City Council - District 4	656,441	1,035,289	63.4%	692,928	(36,487)	-5.3%
City Council - District 5	538,123	1,308,809	41.1%	478,051	60,072	12.6%
City Council - District 6	564,606	1,135,786	49.7%	597,521	(32,915)	-5.5%
City Council - District 7	691,625	1,183,698	58.4%	655,492	36,133	5.5%
City Council - District 8	691,361	1,310,094	52.8%	603,463	87,898	14.6%
City Council - District 9	616,058	1,252,287	49.2%	564,111	51,947	9.2%
Ethics Commission	576,001	1,023,862	56.3%	592,966	(16,965)	-2.9%
Office of the IBA	1,163,410	1,813,699	64.1%	1,120,091	43,319	3.9%
Personnel	4,656,830	7,106,828	65.5%	4,530,663	126,167	2.8%
Total General Fund Expenditures	\$ 774,979,092	\$ 1,202,422,436	64.5%	\$ 743,731,874	\$ 31,247,218	4.2%
Adjustment for Comparison^{3,4}				42,060,039		
				\$ 785,791,913		

¹ New Departments in FY2015

² Total City Planning and Development has been added for comparison purpose.

³ Parking Meter Operations of City Treasurer's has moved to special budgeted fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

⁴ Engineering and Capital Projects of Public Works has moved to an internal service fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

Citywide Program Expenditure Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 6,332	\$ 571,004	9017.8%
Business Cooperation Program	13,108	350,000	3.7%	1,360	11,748	863.8%
Citywide Elections	124,480	1,800,000	6.9%	7,986,207	(7,861,727)	-98.4%
Corporate Master Leases Rent	4,313,003	7,196,638	59.9%	7,368,709	(3,055,706)	-41.5%
Deferred Capital Debt Service	9,523,534	14,509,106	65.6%	8,227,246	1,296,288	15.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	378,996	1,371,367	27.6%	-	378,996	100.0%
Insurance	1,631,509	2,206,891	73.9%	1,132,529	498,980	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	686,811	730,000	94.1%	695,208	(8,397)	-1.2%
Preservation of Benefits	-	1,700,000	-	1,000,000	(1,000,000)	-100.0%
Property Tax Administration	189,305	3,823,303	5.0%	211,654	(22,349)	-10.6%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	14,506,208	-	-
Public Liab Claims Xfer-Reserves	12,800,000	12,800,000	100.0%	101,700	12,698,300	12486.0%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	870,596	2,970,000	29.3%	922,055	(51,459)	-5.6%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	139,000	459,179	30.3%	339,000	(200,000)	-59.0%
Total Citywide Program Expenditures	\$ 56,913,007	\$ 86,219,071	66.0%	\$ 53,488,884	\$ 3,424,123	6.4%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 588,410	\$ 992,681	\$ 992,681	\$ -	59.3%	\$ 584,961	\$ 3,449	0.6%
District 1 CPPS	(32)	122,527	79,163	(43,364)	0.0%	12,495	(12,527)	-100.3%
Total Council District 1	588,378	1,115,208	1,071,844	(43,364)	54.9%	597,456	(9,078)	-1.5%
Council District 2	787,055	1,194,251	1,194,251	-	65.9%	554,956	232,099	41.8%
District 2 CPPS	74,724	249,704	173,154	(76,550)	29.9%	1,084	73,640	100.0%
Total Council District 2	861,779	1,443,955	1,367,405	(76,550)	63.0%	556,040	305,739	55.0%
Council District 3	765,227	1,264,259	1,264,259	-	60.5%	497,400	267,827	53.8%
District 3 CPPS	(330)	233,180	222,663	(10,517)	-0.1%	(2,821)	2,491	-88.3%
Total Council District 3	764,897	1,497,439	1,486,922	(10,517)	51.4%	494,579	270,318	54.7%
Council District 4	661,086	1,032,409	1,032,409	-	64.0%	726,600	(65,514)	-9.0%
District 4 CPPS	(4,645)	3,680	2,880	(800)	-126.2%	(33,672)	29,027	-86.2%
Total Council District 4	656,441	1,036,089	1,035,289	(800)	63.4%	692,928	(36,487)	-5.3%
Council District 5	561,623	1,034,295	1,034,294	-	54.3%	480,531	81,092	16.9%
District 5 CPPS	(23,500)	360,026	274,515	(85,512)	-6.5%	(2,480)	(21,020)	847.6%
Total Council District 5	538,123	1,394,321	1,308,809	(85,512)	41.1%	478,051	60,072	12.6%
Council District 6	569,862	1,056,158	1,056,158	-	54.0%	598,527	(28,665)	-4.8%
District 6 CPPS	(5,256)	170,309	79,628	(90,681)	-3.1%	(1,006)	(4,250)	422.5%
Total Council District 6	564,606	1,226,467	1,135,786	(90,681)	49.7%	597,521	(32,915)	-5.5%
Council District 7	694,125	1,112,712	1,117,712	5,000	62.4%	649,378	44,747	6.9%
District 7 CPPS	(2,500)	105,737	65,986	(39,751)	-2.4%	6,114	(8,614)	-140.9%
Total Council District 7	691,625	1,218,449	1,183,698	(34,751)	58.4%	655,492	36,133	5.5%
Council District 8	697,574	1,109,450	1,132,450	23,000	62.9%	606,014	91,560	15.1%
District 8 CPPS	(6,213)	183,687	177,644	(6,043)	-3.4%	(2,551)	(3,662)	143.6%
Total Council District 8	691,361	1,293,137	1,310,094	16,957	52.8%	603,463	87,898	14.6%
Council District 9	619,970	1,063,375	1,063,375	-	58.3%	549,049	70,921	12.9%
District 9 CPPS	(3,912)	242,152	188,912	(53,240)	-1.6%	15,062	(18,974)	-126.0%
Total Council District 9	616,058	1,305,527	1,252,287	(53,240)	49.2%	564,111	51,947	9.2%
Total Council Districts	\$ 5,973,268	\$ 11,530,592	\$ 11,152,134	\$ (378,458)	51.8%	\$ 5,239,641	\$ 733,627	14.0%

Other Budgeted Funds Revenue Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	\$ 35,786,814	\$ 48,391,352	74.0%	\$ 34,660,659	\$ 1,126,155	3.2%
Facilities Financing Fund	1,072,105	2,275,110	47.1%	1,136,532	(64,427)	-5.7%
Mission Bay Improvement Fund	33,963	7,534,058	0.5%	21,809	12,154	55.7%
Regional Park Improvements Fund	25,585	2,511,353	1.0%	19,549	6,036	30.9%
Solid Waste Local Enforcement Agency Fund	577,078	786,417	73.4%	583,895	(6,817)	-1.2%
Community Services						
Environmental Growth Fund 1/3	2,818,339	4,455,069	63.3%	2,276,731	541,608	23.8%
Environmental Growth Fund 2/3	5,625,290	8,917,137	63.1%	4,554,240	1,071,050	23.5%
Golf Course Enterprise Fund	12,436,576	17,540,747	70.9%	12,486,513	(49,937)	-0.4%
Los Penasquitos Canyon Preserve Fund	26,100	186,000	14.0%	135,465	(109,365)	-80.7%
Maintenance Assessment District (MAD) Funds	11,450,878	21,848,480	52.4%	8,592,010	2,858,868	33.3%
Office of the Assistant COO						
Central Stores Internal Service Fund	6,851,103	13,341,277	51.4%	8,617,412	(1,766,309)	-20.5%
Information Technology						
GIS Fund	71,206	1,801,061	4.0%	56,991	14,215	24.9%
Information Technology Fund	7,490	8,673,318	0.1%	(1,974)	9,464	-479.4%
SAP Support Fund	19,927,157	19,918,068	100.0%	21,065,251	(1,138,094)	-5.4%
Wireless Communication Technology Fund	8,019,695	7,436,710	107.8%	7,344,545	675,150	9.2%
Office of the Chief Financial Officer						
Risk Management Fund	795,863	9,314,487	8.5%	50,681	745,182	1470.3%
Office of the Chief of Staff						
Public Art Fund	440,181	108,709	404.9%	63,872	376,309	589.2%
Special Promotional Program -TOT	49,710,032	84,088,446	59.1%	46,108,780	3,601,252	7.8%
Public Utilities						
Wastewater Department Fund	250,263,790	421,631,100	59.4%	264,606,049	(14,342,260)	-5.4%
Water Department Fund	281,616,188	478,268,700	58.9%	278,998,692	2,617,496	0.9%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,425,480	11,552,358	72.9%	7,783,137	642,343	8.3%
Fire and Lifeguard Facilities Fund	1,380,876	1,379,719	100.1%	1,380,244	632	0.0%
Junior Lifeguard Program Fund	2,000	595,779	0.3%	32,849	(30,849)	-93.9%
Police Decentralization Fund	-	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	305,036	1,200,000	25.4%	1,025,369	(720,333)	-70.3%

Continued on Next Page

Schedule 3 (cont.)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	8,428,599	14,386,136	58.6%	10,936,866	(2,508,267)	-22.9%
Automated Refuse Container Fund	528,841	700,000	75.5%	499,365	29,476	5.9%
City Airport Fund	2,880,408	4,778,882	60.3%	3,055,582	(175,174)	-5.7%
Concourse and Parking Garages Fund	2,076,864	2,713,422	76.5%	1,965,348	111,516	5.7%
Energy Conservation Program Fund	2,372,799	2,253,884	105.3%	2,225,500	147,299	6.6%
Engineering and Capital Projects ¹	39,333,415	64,367,237	61.1%	36,209,483	3,123,932	8.6%
Fleet Services Funds	47,689,270	77,525,786	61.5%	51,084,442	(3,395,172)	-6.6%
New Convention Center	3,399,907	3,400,000	100.0%	3,281,814	118,093	3.6%
PETCO Park Fund	15,557,407	15,723,720	98.9%	15,839,896	(282,489)	-1.8%
Publishing Services Internal Fund	2,251,046	3,221,261	69.9%	1,979,738	271,308	13.7%
QUALCOMM Stadium Operating Fund	12,080,732	16,652,809	72.5%	10,963,506	1,117,226	10.2%
Recycling Fund	12,218,326	18,427,651	66.3%	12,391,705	(173,379)	-1.4%
Refuse Disposal Funds	19,713,254	28,236,434	69.8%	18,032,276	1,680,978	9.3%
Storm Drain Fund	3,426,865	5,700,000	60.1%	3,575,702	(148,837)	-4.2%
Utilities Undergrounding Program Fund	34,799,590	50,592,739	68.8%	25,990,262	8,809,328	33.9%
Other						
Balboa Park/Mission Bay Improvement	1,309,607	1,960,000	66.8%	1,376,424	(66,817)	-4.9%
Convention Center Complex Funds	10,013,251	13,760,993	72.8%	6,910,263	3,102,988	44.9%
Gas Tax Fund	14,160,769	20,078,259	70.5%	11,987,039	2,173,730	18.1%
Parking Meter Operations ²	6,271,679	9,111,535	68.8%	5,809,176	462,503	8.0%
Safety Sales Tax Fund	5,120,060	8,707,775	58.8%	4,771,044	349,016	7.3%
TransNet Extension Fund	12,637,593	30,010,000	42.1%	12,603,594	33,999	0.3%
Trolley Extension Reserve Fund	254,252	1,071,728	23.7%	277,600	(23,348)	-8.4%
Zoological Exhibits Fund	6,501,748	10,746,000	60.5%	5,961,792	539,956	9.1%

¹ In FY2014, revenue of Engineering and Capital Projects was reported in the General Fund, prior year revenue has been added to this schedule for comparison purpose.

² In FY2014, parking meter revenue was reported in the General Fund, prior year revenue has been added to this schedule accordingly for comparison purpose.

Other Budgeted Funds Expenditure Status Report
As of Period 8, Ended February 28, 2015 (67% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	\$ 33,878,205	\$ 49,801,190	68.0%	\$ 28,106,827	\$ 5,771,378	20.5%
Facilities Financing Fund	1,145,984	2,275,110	50.4%	1,205,375	(59,391)	-4.9%
Solid Waste Local Enforcement Agency Fund	488,417	754,953	64.7%	504,623	(16,206)	-3.2%
Community Services						
Environmental Growth Fund 1/3	1,666,652	4,547,305	36.7%	1,601,973	64,679	4.0%
Environmental Growth Fund 2/3	3,288	8,869,966	0.0%	772	2,516	325.9%
Golf Course Enterprise Fund	11,750,925	16,653,723	70.6%	8,008,166	3,742,759	46.7%
Los Penasquitos Canyon Preserve Fund	150,470	221,661	67.9%	146,181	4,289	2.9%
Maintenance Assessment District (MAD) Funds	11,064,268	34,806,011	31.8%	10,562,707	501,561	4.7%
Office of the Assistant COO						
Central Stores Internal Service Fund	6,611,264	13,341,277	49.6%	8,847,957	(2,236,693)	-25.3%
Information Technology						
GIS Fund	1,551,964	1,905,499	81.4%	1,107,823	444,141	40.1%
Information Technology Fund	5,150,196	10,488,568	49.1%	5,951,033	(800,837)	-13.5%
SAP Support	9,481,338	20,728,100	45.7%	10,549,800	(1,068,462)	-10.1%
Wireless Communication Technology Fund	4,843,845	8,412,052	57.6%	4,880,674	(36,829)	-0.8%
Office of the Chief Financial Officer						
Risk Management Fund	6,271,610	10,265,929	61.1%	6,175,058	96,552	1.6%
Office of the Chief of Staff						
Public Art Fund	68,909	132,349	52.1%	94,843	(25,934)	-27.3%
Special Promotional program -TOT	40,899,682	91,737,581	44.6%	38,785,511	2,114,171	5.5%
Public Utilities						
Wastewater Department Fund	158,685,060	345,943,086	45.9%	143,264,356	15,420,704	10.8%
Water Department Fund	270,593,233	462,842,757	58.5%	252,946,261	17,646,972	7.0%
Public Safety and Homeland Security						
Emergency Medical Services Fund	5,534,491	12,702,437	43.6%	4,715,933	818,558	17.4%
Fire and Lifeguard Facilities Fund	699,292	1,425,931	49.0%	710,696	(11,404)	-1.6%
Junior Lifeguard Program Fund	415,880	595,779	69.8%	363,216	52,664	14.5%
Police Decentralization Fund	43,479	5,120,000	0.8%	1,246,362	(1,202,883)	-96.5%
Seized and Forfeited Assets Funds	874,401	1,800,000	48.6%	389,076	485,325	124.7%

Continued on Next Page

Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	3,697,620	29,120,958	12.7%	7,200,391	(3,502,771)	-48.6%
Automated Refuse Container Fund	424,969	800,000	53.1%	352,297	72,672	20.6%
City Airport Fund	2,007,491	5,227,795	38.4%	1,893,595	113,896	6.0%
Concourse and Parking Garages Fund	1,050,944	2,709,263	38.8%	939,176	111,768	11.9%
Energy Conservation Program Fund	1,618,958	2,845,182	56.9%	1,197,848	421,110	35.2%
Engineering and Capital Projects ¹	41,159,407	64,367,237	63.9%	41,069,688	89,719	0.2%
Fleet Services Funds	40,074,615	107,457,282	37.3%	42,683,718	(2,609,103)	-6.1%
New Convention Center	3,405,000	3,405,000	100.0%	3,405,000	-	-
PETCO Park Fund	15,828,198	17,542,842	90.2%	15,695,461	132,737	0.8%
Publishing Services Internal Fund	2,164,206	3,221,261	67.2%	2,072,228	91,978	4.4%
QUALCOMM Stadium Operating Fund	11,958,215	17,963,564	66.6%	11,247,006	711,209	6.3%
Recycling Fund	12,242,545	22,561,192	54.3%	12,203,950	38,595	0.3%
Refuse Disposal Funds	18,370,252	31,135,093	59.0%	18,085,963	284,289	1.6%
Storm Drain Fund	2,857,758	5,700,000	50.1%	2,858,544	(786)	0.0%
Utilities Undergrounding Program Fund	20,040,033	50,592,739	39.6%	15,805,361	4,234,672	26.8%
Other						
Balboa/Mission Bay Improvement	1,749,014	1,955,700	89.4%	1,660,935	88,079	5.3%
Convention Center Complex Funds	3,342,359	13,980,650	23.9%	3,004,802	337,557	11.2%
Gas Tax Fund	10,438,629	20,078,259	52.0%	10,860,200	(421,571)	-3.9%
Parking Meter Operations ²	1,485,600	9,111,535	16.3%	990,351	495,249	50.0%
Safety Sales Tax Fund	1,379,719	8,707,775	15.8%	3,495,432	(2,115,713)	100.0%
TransNet Extension Fund	6,270,056	10,480,670	59.8%	6,145,602	124,454	2.0%
Trolley Extension Reserve Fund	898,243	1,086,200	82.7%	898,086	157	0.0%
Zoological Exhibits Fund	4,801,889	10,746,000	44.7%	4,011,799	790,090	19.7%

¹ Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.

² Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.